

ID: CCA_2013111406444752

UILC: 6343.00-00

Number: **201350040**

Release Date: 12/13/2013

From: [REDACTED]

Sent: Thursday, November 14, 2013 6:44:48 AM

To: [REDACTED]

Cc:

Bcc:

Subject: Section 6343 question

Good morning.

We are squared away on your section 6343 question. As we discussed, it is not a wrongful levy situation. It is a return of property to the taxpayer issue under section 6343(d). Where the IA is silent, the Service may, but is not required, to return levy proceeds.

Here is the condition relevant to your case under which the Service **may** return property to the tp:

Installment agreement. Subsequent to the levy, the taxpayer enters into an agreement under section 6159 to satisfy the liability for which the levy was made by means of installment payments. If, however, the agreement specifically provides that already levied upon property will not be returned under section 6343(d), the Commissioner may not grant a request for return of property under this paragraph (c)(2).

Treas. Reg. 301.6343-3(c)(2)(emphasis added). So, language in an IA barring the return of the money means the Service cannot grant a request for return of money. It in no way follows that where the IA is silent that the Service has to give the money back—it just means that the Service may give the money back (or not).

It was great talking to you. If you have additional questions or comments, just let me know.